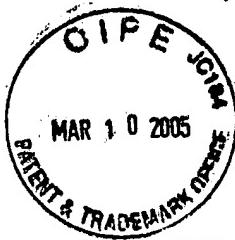


10/7/74,707

JFW



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March 7, 2005

Matthew A. Mills, CEO/President
Int'l Ally, Inc.
21031 Ventura Boulevard, Suite 703
Woodland Hills, California 91364

CONFIDENTIAL
ATTORNEY-CLIENT PRIVILEGE

Re: Utility Patent Application for THERMAL AID (04-3161)

Dear Matthew:

Please find enclosed a copy of the Amendment and Response that was filed with regards to the outstanding office action. In attempting to secure additional subject matters, we amended the claims to include and emphasize the use of degermed grain and degermed corn.

We will be filing a continuation application in the near future with respect to segmented grain. If you have additional information regarding segmentation or segmenting of grain, please let us know so we may incorporate it into the application and possibly provide additional basis for possible allowable subject matter. The cost for the basic continuation application is \$1,500.00.

While we anticipate allowance of the application at this point, it is possible that the examiner could find additional subject matter, such as additional patents, to form the basis of new rejections. Although usually the application proceeds to allowance once the initial rejections are overcome, the examiner does have the ability to further pursue the matter. We will keep you apprised of events as they develop.

Please do not hesitate to call me if you have any questions or comments.

Very truly yours,

CISLO & THOMAS LLP
Daniel M. Cislo

DMC/ASJ:bjs

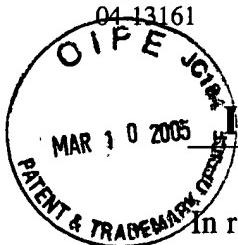
Enclosures

Reply

t:\04-13161\letter to matthew mills.doc

PATENT
Appl. No. 10/774,707
Amdt. dated March 7, 2005
Reply to Office action of Dec. 10, 2004
04-13161

Customer Number
25189
PATENT TRADEMARK OFFICE



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of inventor(s):

MILLS, Matthew

Serial Number:

Examiner: ROANE, A»

Filed: 02/09/2004

Art Unit: 3739

Confirmation No.: 9540

For: THERMAL DEVICE

MAIL STOP AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION DATED 12/14/04

Dear Sir:

In response to the Office action of 12/10/04 an unnumbered paper, please amend the above-identified application as follows:

Amendments to the Specification: NONE.

Amendments to the Claims: are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Drawings: NONE.

Remarks/Arguments begin on page 6 of this paper.

PATENT
Appl. No. 10/774,707
Amdt. dated March 7, 2005
Reply to Office action of Dec. 10, 2004
04-13161

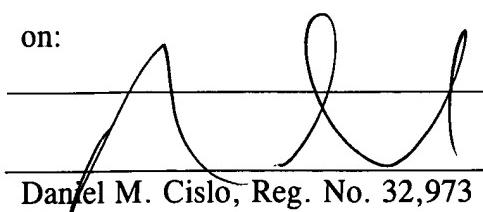


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I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

on:



Daniel M. Cislo, Reg. No. 32,973

3-7-05

3-7-05

Date

t:\04-13161\reply to first office action.doc
March 7, 2005